

STATE OF NORTH CAROLINA

File No.

In The General Court Of Justice
Superior Court Division
Before The Clerk

County

IN THE MATTER OF THE ESTATE OF

Name Of Decedent/Trust/Minor/Adult Ward

Date Of Death/Date Of Opening Of Trust/Date Of Qualification

Name And Address Of Personal Representative/Collector/ Trustee/Guardian

ELECTION OF FISCAL YEAR

G.S. 28A-21-1; 35A-1264; 36C-2-209

The above-named Personal Representative/Collector/Trustee/Guardian hereby elects the following fiscal year:

From _____ to _____.

NOTE TO PERSONAL REPRESENTATIVE/COLLECTOR/TRUSTEE: *The fiscal year-end shall not be more than twelve (12) months from the date of death of the decedent, or in the case of a trust, more than twelve (12) months from the date of the opening of the trust. If you elect a fiscal year, the time to do so is on filing the first annual account, not before that event and not after. A fiscal year that was previously selected may be changed with the permission of the clerk of superior court. [G.S. 28A-21-1]*

NOTE TO GUARDIAN: *The election of a fiscal year shall be made by the guardian upon filing of the first annual account; or, if made in a subsequent year, with the permission of the clerk. In no event may a guardian select a fiscal year-end that is fewer than 11 months nor more than 12 months from the date of the guardian's qualification or appointment. [G.S. 35A-1264]*

Date	Name (type or print)	Signature	☐ Personal Representative	☐ Collector	☐ Trustee	☐ Guardian
			☐ Attorney For Personal Representative/Collector/Trustee/Guardian			

ORDER

Order on election of fiscal year by Personal Representative/Collector/Trustee:

☐ **Approved and so ordered.**

Until a final account is filed, the above-named Personal Representative/Collector/Trustee shall file accounts annually in the Office of the Clerk of Superior Court in accordance with the requirements more particularly described in G.S. 28A-21-1.

Such accounts shall be due by the fifteenth (15th) day of the fourth (4th) month after the close of the fiscal year selected by the Personal Representative/Collector/Trustee and annually thereafter (unless an extension of time is granted by the Clerk for good cause shown). Unless an extension of time is granted, the next account will be due on or before _____.

The fiscal year selected above shall not be changed without the permission of the Clerk.

☐ **Rejected because fiscal year-end fails to comply with G.S. 28A-21-1.**

Order on election of fiscal year by Guardian:

☐ **Approved and so ordered.**

Until a final account is filed, the above-named Guardian shall file accounts annually in the Office of the Clerk of Superior Court in accordance with the requirements more particularly described in G.S. 35A-1264.

Such accounts shall be due within 30 days after the close of the fiscal year selected by the Guardian, and annually thereafter.

The next account will be due on or before _____.

☐ **Rejected because fiscal year-end fails to comply with G.S. 35A-1264.**

Date	Name (type or print)	Signature	☐ Assistant Clerk
			☐ Clerk Of Superior Court